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RECENT CASES.

Bequest to United States—Tax on Legacies.—In re Merriam's estate, 36 N. E. Rep. 505 (N. Y.). The New York statute taxing bequests of a certain character reads "to persons or corporations." In this case a legacy was given to the United States. The court held that for the purposes of receiving bequests and for many other purposes the United States may be considered as a body politic or corporation and as such is subject to this tax; that it is not a tax on the property of the United States, but a tax on succession to property. Although the property vested in the United States at the moment of the testator's death, the tax on the succession thereto was fixed at the same instant.

Carriers—Injury to Passenger—Contributory Negligence.—Elliott v. Newport St. Ry. Co., 28 Atl. Rep. 338 (R. I.). A passenger, allowed by a company to ride on the footboard of a crowded car and struck by a trolley pole, is not guilty of contributory negligence if he did not know of the proximity of the pole; for he may assume that the company had taken precautions to construct its road so as to assure the safety of passengers riding in the manner permitted by the company.

Church Property—Taxation—Exemption.—First Christian Church of Beatrice v. City of Beatrice, 58 N. W. Rep. 166 (Neb.). Appellant owned property which was sold, and the proceeds were invested in real estate. The rents of the latter were being accumulated with the intention of erecting a church on it. Held, that, inasmuch as the property was separate and distinct from that on which a church edifice was situated, it was not within the purview of the constitutional provision exempting property "exclusively for religious purposes" from taxation.

Contracts—Validity—Public Policy.—Lum v. Clark et al., 57 N. W. Rep. 662 (Minn.). The superintendent and general manager of a lumber company agreed, in consideration of a note for \$5000 payable nine months after date, to use his influence to secure the removal of the company's mill and the extension of its logging road to Brainerd, with the stipulation that this was to take place